

**NEWS FLASH**  
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# employee plans news

PROTECTING RETIREMENT BENEFITS THROUGH EDUCATING CUSTOMERS

Internal Revenue Service  
Tax Exempt and Government  
Entities Division

A Publication of Employee Plans

## GUST Program Closure: June 15, 2005

On May 9, 2005, the IRS issued [Announcement 2005-36](#) indicating that the GUST program for new defined contribution (DC) pre-approved plans (i.e., master and prototype (M&P) and volume submitter (VS) plans) will close on June 15, 2005. Thus, opinion and advisory letter applications for DC pre-approved plans postmarked *after* June 15, 2005 will be returned.

The IRS will announce the closing of the GUST program for defined benefit pre-approved plans and determination letters (i.e., letters issued to adopting employers' plans) at a later date.

**Q&As** with more details on the June 15, 2005 deadline are available on the [Retirement Plans Community web page](#).•

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